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**2. Taxation (§ 47\*)—Double Taxation.**—Taxation is not double where the subject is held by different titles, and both debtor and creditor may be taxed, the one on his property, and the other on his security.

[Ed. Note.—For other cases, see *Taxation*, Cent. Dig. §§ 104-114; Dec. Dig. § 47.\* 13 Va.-W. Va. Enc. Dig. 88; 14 id. 997.]

**3. Constitutional Law (§ 68\*)—Statutes—Validity—Policy of Law.**—The power of taxation is an attribute of sovereignty, and its exercise is vested exclusively in the legislative department, and when the power exists the courts will not interfere on mere grounds of expediency.

[Ed. Note.—For other cases, see *Constitutional Law*, Dec. Dig. § 68.\* 13 Va.-W. Va. Enc. Dig. 77.]

Error to *Hustings Court of Richmond*.

Application by Lilburn T. Myers, receiver, against the Commonwealth, to exonerate a fund from an erroneous assessment of taxes. From an order denying the application, the applicant brings error. Affirmed.

*J. J. Leake and Christian, Gordon & Christian*, for plaintiff in error.

*The Attorney General*, for the Commonwealth.

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MYERS *v.* CITY OF RICHMOND.

Jan. 13, 1910.

[66 S. E. 826.]

**Municipal Corporations (§ 956\*)—Taxation—Levy—Validity.**—The city of Richmond has plenary power under its charter and under Code 1904, § 1043, authorizing cities to make levies, to make levies on all property and subjects assessed with state taxes against persons residing therein.

[Ed. Note.—For other cases, see *Municipal Corporations*, Dec. Dig. § 956.\* 10 Va.-W. Va. Enc. Dig. 227, et seq.; 14 id. 754.]

Error from *Hustings Court of Richmond*.

Proceedings by Lilburn T. Myers, receiver, against the city of Richmond, for the correction of an erroneous assessment. From a judgment denying relief, petitioner brings error. Affirmed.

*L. T. Myers, *prae se.* H. R. Pollard and Geo. Wayle Anderson*, for defendant in error.

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\*For other cases see same topic and section NUMBER in Dec. & Am. Digs. 1907 to date, & Reporter Indexes.